

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



May 12, 2022

OTR TAX NOTICE 2022-05

4/20 MEDICAL CANNABIS SALES TAX HOLIDAY WEEK

On February 11, 2022, the Council of the District of Columbia enacted the Medical Marijuana Patient Access Supplemental Extension and Civil Enforcement Emergency Amendment Act of 2022 (the “Emergency Act”). *See* Medical Marijuana Patient Access Supplemental Extension and Civil Enforcement Emergency Amendment Act of 2022, effective February 11, 2022 (Act No. 24-0323). The Emergency Act expired on May 1, 2022. On May 9, 2022, the Council of the District of Columbia enacted the Medical Marijuana Patient Access Extension Congressional Review Emergency Amendment Act of 2022 (the “Emergency Congressional Review Act”). *See* Medical Marijuana Patient Access Extension Congressional Review Emergency Amendment Act of 2022, effective May 9, 2022 (Act No. 24-0400). The Emergency Congressional Review Act expires on August 7, 2022.

Both the Emergency Act and the Congressional Review Emergency Act amended D.C. Code § 47-2001(a)(7) by exempting sales of or charges for medical marijuana, as defined in Chapter 16B of Title 7 of the D.C. Code, during the period of Friday, April 15, 2022 through Sunday, April 24, 2022 (the “4/20 Medical Cannabis Sales Tax Holiday Week”) from District sales tax sales.

Accordingly, all medical marijuana dispensaries who are registered for a sales and use tax account with the Office of Tax and Revenue should file an FR-800-SM, Specialized Sales Tax as usual through MyTax.DC.com on or before May 20, 2022 and should continue to report their total gross sales. Any exempt sales made during the 4/20 Medical Cannabis Sales Tax Holiday Week should be reported on Line 18, Column B (“Less Exempt/Resale Sales”) and subtracted from gross sales to determine a taxpayer’s taxable sales.

For additional information, please contact OTR’s Customer Service Center at e-services.otr@dc.gov or (202) 759-1946.